

--- “Series of 1897” - 5 POUNDS - Blue - COUPON - the “Widow Queen” - scanned at 65% scale ---

--- Recess printed on horizontal mesh wove - with 4½ mm. red controls - imprint “AMERICAN BANK NOTE CO. OTTAWA” ---

--- coarse roulette - design is 115 x 60 mm. plus nine ½ pound coupons and a 190\_\_ stub ---

Chris Ryan, “Canadian Revenue Newsletter”, No. 42, of June 2003

“Among the first ABN stamps to be issued were the red versions of the strip and coupon stamps. ... These red stamps were used under regulations approved by a July 21st 1897 Order in Council and issued on July 29th. The colour signified that the tobacco products were manufactured from a combination of foreign and domestic leaf and therefore subject to an intermediate rate of duty.

The use of distinctive colours (green, red, black and blue) to represent different rates of duty ended in 1908. As of June 1st, the higher duty on domestic products made of foreign leaf (previously paid by black stamps) was now charged upon the raw leaf as it was taken for use by manufacturers rather than upon their finished products. The only exception to the uniform duty was Canada Twist made by farmers from their own leaf. This form of tobacco continued to benefit from a reduced excise duty.

Under the new regime, the duty on all domestic or imported products was paid by the purchase and application of a single colour of stamps. Initially, black stamps were used exclusively. ... Tobacco products manufactured in Canada before June 1st 1908, but still in an excise bonding warehouse as of that date, continued to be stamped with the old green, red or black stamps. Surplus stocks of the red and green stamps were returned by local revenue officers to the central office in Ottawa”.

The catalogue lists the recess printed five pounds blue “Series of 1897” Coupon stamp as:

**RM-367** - 5 pounds, blue, coarse roulette, on horizontal mesh wove - with 4½ mm. red controls, with nine ½ pound coupons and a 190\_\_ stub



★**RM-367** - 5 pounds, blue, coarse roulette, CWCS, control number **002158**, recess printed on horizontal mesh wove, with nine ½ lb. coupons and a 190\_\_ stub

<b>002078</b>	RM-367	5 pounds, blue, coarse roulette, on horizontal wove
<b>002126</b>	RM-367	5 pounds, blue, coarse roulette, on horizontal wove
<b>002129</b>	RM-367	5 pounds, blue, coarse roulette, on horizontal wove
<b>002144</b>	RM-367	5 pounds, blue, coarse roulette, on horizontal wove
<b>002145</b>	RM-367	5 pounds, blue, coarse roulette, on horizontal wove
<b>002152</b>	RM-367	5 pounds, blue, coarse roulette, CWCS, on horizontal wove, with nine ½ lb. coupons and a 190__ stub
<b>002153</b>	RM-367	5 pounds, blue, coarse roulette, CWC, on horizontal wove
<b>002158★</b>	RM-367	5 pounds, blue, coarse roulette, CWCS, on horizontal wove, with nine ½ lb. coupons and a 190__ stub
<b>002195</b>	RM-367	5 pounds, blue, coarse roulette, on horizontal wove
<b>002210</b>	RM-367	5 pounds, blue, coarse roulette, on horizontal wove
<b>002256</b>	RM-367	5 pounds, blue, coarse roulette, on horizontal wove
<b>002266</b>	RM-367	5 pounds, blue, coarse roulette, on horizontal wove

002278	RM-367	5 pounds, blue, coarse roulette, on horizontal wove
002286	RM-367	5 pounds, blue, coarse roulette, CWCS, on horizontal wove, with nine ½ lb. coupons and a 190__ stub
002309	RM-367	5 pounds, blue, coarse roulette, on horizontal wove
002366	RM-367	5 pounds, blue, coarse roulette, on horizontal wove
002386	RM-367	5 pounds, blue, coarse roulette, on horizontal wove
002415	RM-367	5 pounds, blue, coarse roulette, on horizontal wove
002431	RM-367	5 pounds, blue, coarse roulette, on horizontal wove
002439	RM-367	5 pounds, blue, coarse roulette, on horizontal wove
002450	RM-367	5 pounds, blue, coarse roulette, on horizontal wove
002477	RM-367	5 pounds, blue, coarse roulette, on horizontal wove
002504	RM-367	5 pounds, blue, coarse roulette, on horizontal wove
002503	RM-367	5 pounds, blue, coarse roulette, CWCS, on horizontal wove, with nine ½ lb. coupons and a 190__ stub
002514	RM-367	5 pounds, blue, coarse roulette, on horizontal wove
002521	RM-367	5 pounds, blue, coarse roulette, on horizontal wove
002531	RM-367	5 pounds, blue, coarse roulette, on horizontal wove
002537	RM-367	5 pounds, blue, coarse roulette, on horizontal wove
002540	RM-367	5 pounds, blue, coarse roulette, on horizontal wove
002552 ★	RM-367	5 pounds, blue, coarse roulette, on horizontal wove
002630	RM-367	5 pounds, blue, coarse roulette, on horizontal wove
002634	RM-367	5 pounds, blue, coarse roulette, CWC, on horizontal wove, with nine ½ lb. coupons
002657	RM-367	5 pounds, blue, coarse roulette, CWC, on horizontal wove, with nine ½ lb. coupons
002756	RM-367	5 pounds, blue, coarse roulette, on horizontal wove
002761	RM-367	5 pounds, blue, coarse roulette, on horizontal wove
002767	RM-367	5 pounds, blue, coarse roulette, on horizontal wove
002770	RM-367	5 pounds, blue, coarse roulette, on horizontal wove
002772	RM-367	5 pounds, blue, coarse roulette, on horizontal wove
002783	RM-367	5 pounds, blue, coarse roulette, on horizontal wove
002802	RM-367	5 pounds, blue, coarse roulette, on horizontal wove
002842	RM-367	5 pounds, blue, coarse roulette, on horizontal wove
002845	RM-367	5 pounds, blue, coarse roulette, on horizontal wove
002855	RM-367	5 pounds, blue, coarse roulette, on horizontal wove
002859	RM-367	5 pounds, blue, coarse roulette, on horizontal wove
002860	RM-367	5 pounds, blue, coarse roulette, CWC, on horizontal wove, with nine ½ lb. coupons
002864	RM-367	5 pounds, blue, coarse roulette, on horizontal wove
002866	RM-367	5 pounds, blue, coarse roulette, on horizontal wove
002882	RM-367	5 pounds, blue, coarse roulette, on horizontal wove
002922	RM-367	5 pounds, blue, coarse roulette, on horizontal wove

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 In MS Word 2007 for Windows 7,  
 Formatted for a HP CP 1525 Laser Jet,  
 November 3rd, 2013, JBH